

**EXHIBIT A**

**Time Detail**



Invoice: 4024054  
Client: 125264

06/25/2025

Big Lots, Inc. Creditors' Committee  
N/A  
Wilmington, DE

For Services Rendered in Connection with:

Matter: 0011 Big Lots Unsecured Creditors' Committee

<b>Task / Date</b>	<b>Desc. / Name</b>	<b>Hours</b>	<b>Amount</b>	<b>Description</b>
B110 05/06/25	Case Administration N. Rowles	0.30	433.50	Multiple correspondence with MWE restructuring and litigation teams re budget items (.2); correspondence with FTI re same (.1).
B130 05/08/25	Asset Disposition N. Rowles	0.40	578.00	Teleconference with C. Aas (FTI) re GBRP sale items (.3); email correspondence with C. Aas re same (.1).
B130 05/12/25	Asset Disposition N. Rowles	1.20	1,734.00	Teleconference with DPW team re funding matters (.2); review correspondence from counsel to DPW and GBRP re same (.3); draft email to J. Lee re analysis needed in connection with same (.5); correspondence with S. Lutkus re same (.2).
B130 05/12/25	Asset Disposition S. Lutkus	0.90	1,642.50	Zoom conference with D. Azman, N. Rowles, and Davis Polk team re matters relevant to GBRP withheld funding (.2); cursory review/analysis of counsel correspondence in connection with same (.4); follow-up e-mail correspondence with D.



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				Azman (.1), then N. Rowles (multiple) (.2) re matters relevant to same.
B130 05/12/25	Asset Disposition D. Azman	0.80	1,408.00	Call re potential GBRP dispute with DPW (.3); review correspondence re same (.5).
B130 05/13/25	Asset Disposition J. Lee	0.60	612.00	Correspondence with N. Rowles re GB Letters (.3); review letter materials (.3).
B130 05/13/25	Asset Disposition N. Rowles	0.80	1,156.00	Correspondence with J. Lee re analysis of issues related to GBRP funding matter (.5); multiple email correspondence with MWE team re same (.2); email correspondence with DPW team re same (.1).
B130 05/14/25	Asset Disposition J. Lee	1.20	1,224.00	Review letter materials (.7); draft memorandum re same (.5).
B130 05/15/25	Asset Disposition J. Lee	4.10	4,182.00	Review letter materials (.3); review sale hearing transcript (.6); review sale motion and APA (.3); draft memorandum re same (2.9).



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B130 05/16/25	Asset Disposition J. Lee	2.60	2,652.00	Revise memorandum re APA dispute (2.1); revise agency agreement re same (.3); email N. Rowles re same (.2).
B130 05/20/25	Asset Disposition N. Rowles	0.40	578.00	Review Debtors' draft letter regarding GBRP funding matter (.2); correspondence with MWE team re same (.1); correspondence with DPW re same (.1).
B130 05/20/25	Asset Disposition S. Lutkus	0.40	730.00	Cursory review/analysis of Debtor draft letter to GBRP in respect of funding dispute (.2); multiple e-mail messages with N. Rowles re matters relevant to same (.2).
B130 05/21/25	Asset Disposition S. Lutkus	0.30	547.50	Conference with K. Going re matters relevant to Debtors' draft letter to GBRP in respect of withheld funds (.2); e-mail correspondence from/to M. Brock (Davis Polk) in connection with same (.1).
B130 05/30/25	Asset Disposition S. Lutkus	0.80	1,460.00	Review/analyze GBRP motion to enforce sale order (.8).
B130 05/30/25	Asset Disposition N. Rowles	3.60	5,202.00	Teleconference with S. Lutkus re GBRP funding dispute and other key matter issues (.2); analyze issues related to same and J. Lee memorandum re same (2.5); analyze GBRP motion to compel compliance with APA, agency agreement, and



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				sale order in connection with same (.7); email correspondence with DPW team re same (.1); teleconference with K. Winiarski (DPW) re same (.1).
B130 05/30/25	Asset Disposition J. Lee	0.10	102.00	Correspond with N. Rowles re GB letters (.1).
B150 05/02/25	Mtgs/Communications w/Creditor N. Rowles	0.80	1,156.00	Draft email to Committee in connection with updates regarding Debtors' motion to enter into settlement with property insurers (.4); email correspondence with DPW team re same (.1); email correspondence with MWE, Cole Schotz, and FTI teams re same (.1); teleconference with counsel to unsecured creditor re general case inquiries (.2).
B150 05/05/25	Mtgs/Communications w/Creditor N. Rowles	0.40	578.00	Email correspondence with S. Lutkus re creditor inquiry re pre-closing administrative claims recoveries (.2); email correspondence with creditor re same (.1); email correspondence with FTI team re same (.1).
B150 05/05/25	Mtgs/Communications w/Creditor S. Lutkus	0.20	365.00	Multiple e-mail messages with N. Rowles in connection with matters relevant to administrative creditor query re anticipated recoveries (.2).



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B150 05/08/25	Mtgs/Communications w/Creditor N. Rowles	0.70	1,011.50	Review transcripts from past hearings in connection with creditor inquiry (.6); respond to creditor inquiry (.1).
B150 05/13/25	Mtgs/Communications w/Creditor S. Lutkus	0.20	365.00	Review/analyze draft financial advisor materials prepared in connection with Committee e-mail update in lieu of meeting (.2).
B150 05/13/25	Mtgs/Communications w/Creditor N. Rowles	0.90	1,300.50	Review FTI update deck for Committee on winddown and administrative budget updates (.4); analysis of issues related to same (.2); multiple correspondence with administrative creditor re payment of administrative claims (.2); teleconference with administrative creditor re same (.1).
B150 05/14/25	Mtgs/Communications w/Creditor N. Rowles	1.60	2,312.00	Analyze motion for order determining tax liability related to Texas properties (.5); draft summary of same for Committee (.6); email correspondence with S. Lutkus re same (.3); email correspondence with Cole Schotz and FTI teams re same (.2).
B150 05/15/25	Mtgs/Communications w/Creditor N. Rowles	0.50	722.50	Teleconference with counsel to general unsecured creditor re case status (.2); revise Committee update email in accordance with Cole Schotz comments (.2); correspondence with Committee member regarding updated representative (.1).



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B150 05/15/25	Mtgs/Communications w/Creditor S. Lutkus	0.30	547.50	Review draft Committee update e-mail in lieu of meeting (.2); follow-up e-mail correspondence with N. Rowles re matters relevant to same (.1).
B150 05/18/25	Mtgs/Communications w/Creditor N. Rowles	0.60	867.00	Draft email to Committee regarding demand letter served on counsel to Company's directors and officers (.4); correspondence with D. Azman re same (.2).
B150 05/29/25	Mtgs/Communications w/Creditor N. Rowles	0.60	867.00	Draft email to Committee re notice of interim distribution (.6).
B150 05/30/25	Mtgs/Communications w/Creditor S. Lutkus	1.20	2,190.00	Review/revise draft Committee update re administrative claims distribution procedures in connection with additional available financial information (.6); follow-up e-mail correspondence with N. Rowles (.1), then M. Hyland (.1) re same; telephone conference with N. Rowles re same, other outstanding work streams (.2); review revised/finalized Committee update (.2).



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B150 05/30/25	Mtgs/Communications w/Creditor N. Rowles	0.90	1,300.50	Summarize GBRP motion to compel compliance with APA, agency agreement, and sale order for Committee (.4); revise draft Committee update re notice of interim distribution in accordance with S. Lutkus comments to same (.3); correspondence with FTI team re same (.2).
B150 05/31/25	Mtgs/Communications w/Creditor N. Rowles	0.20	289.00	Email correspondence with Blue Owl re notice of interim distribution (.2).
B155 05/13/25	Court Hearings S. Lutkus	0.50	912.50	Partial attendance at omnibus hearing (.5).
B155 05/13/25	Court Hearings N. Rowles	2.50	3,612.50	Attend hearing re HomeView's motion for administrative expense claim (2.5).
B155 05/21/25	Court Hearings N. Rowles	0.40	578.00	Attend oral ruling on HomeView's motion for administrative expense claim (.3); email correspondence with MWE and Cole Schotz teams re same (.1).





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B155 05/21/25	Court Hearings S. Lutkus	0.30	547.50	Telephonic attendance at court-scheduled bench ruling hearing on HomeView Design Inc.'s motion for allowance and immediate payment of administrative expense claims (.3).
B160 05/02/25	Fee/Employment Applications D. Hurst	0.80	1,488.00	Begin to review and revise McDermott April fee application (.8).
B160 05/04/25	Fee/Employment Applications D. Hurst	2.40	4,464.00	Review April time detail for privilege and compliance with local rules (2.4).
B160 05/08/25	Fee/Employment Applications D. Hurst	3.40	6,324.00	Review and revise McDermott second interim fee application (1.6); draft correspondence to D. Azman, K. Going re same (.1); review revised April time detail for privilege and compliance with local rules (1.7).
B160 05/09/25	Fee/Employment Applications D. Hurst	1.10	2,046.00	Review and finalize McDermott second interim fee application (.7); draft multiple correspondence to N. Rowles re same (.2); draft multiple correspondence to N. Rainey re preparation of filing version of fee application (.2).



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B160 05/09/25	Fee/Employment Applications N. Rowles	0.30	433.50	Multiple correspondence with D. Hurst re MWE fee application (.3).
B160 05/12/25	Fee/Employment Applications D. Hurst	0.80	1,488.00	Review revised April time detail for privilege and compliance with local rules (.8).
B160 05/12/25	Fee/Employment Applications N. Rowles	0.40	578.00	Review second interim fee application in preparation for filing (.3); correspondence with Cole Schotz team re filing same (.1).
B160 05/13/25	Fee/Employment Applications D. Hurst	0.10	186.00	Draft correspondence to N. Rowles re status of McDermott second interim fee application (.1).
B160 05/13/25	Fee/Employment Applications N. Rowles	0.10	144.50	Email correspondence with D. Hurst re filing of fee application (.1).
B160 05/16/25	Fee/Employment Applications D. Hurst	1.40	2,604.00	Draft correspondence to N. Rowles re information needed for McDermott April fee application (.1); review and revise same (1.3).



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B160 05/20/25	Fee/Employment Applications N. Rowles	0.80	1,156.00	Draft task code descriptions for seventh monthly fee application (.7); correspondence with D. Hurst re same (.1).
B160 05/21/25	Fee/Employment Applications D. Hurst	1.40	2,604.00	Review and revise McDermott April fee application (1.2); draft correspondence to N. Rowles re same (.1); draft correspondence to D. Azman, K. Going re same (.1).
B160 05/21/25	Fee/Employment Applications N. Rowles	0.60	867.00	Review Tropicana Palm objection to estate professionals' fee applications (.2); review Court's ruling on issue at 12/31/24 hearing (.2); email correspondence with Cole Schotz and MWE teams re same (.2).
B160 05/22/25	Fee/Employment Applications D. Hurst	1.10	2,046.00	Review and finalize McDermott April fee application (.9); draft multiple correspondence to N. Rainey re preparation of filing version of same (.1); draft correspondence to N. Rowles re same (.1).
B160 05/22/25	Fee/Employment Applications N. Rowles	0.40	578.00	Review draft seventh monthly fee application (.3); correspondence with Cole Schotz team re filing same (.1).
B160 05/22/25	Fee/Employment Applications S. Lutkus	0.90	1,642.50	Review/analysis of landlord objection to estate professionals' fee applications (.2); multiple e-mail messages with K. Going, D. Azman, J. Alberto and N. Rowles in



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				connection with same (.3); cursory review of hearing transcript and background documentation relevant to same (.3); conference in office with N. Rowles re same (.1).
B160 05/22/25	Fee/Employment Applications N. Rowles	0.50	722.50	Teleconference with K. Winiarski re Tropicana Palm objection to estate professionals' fee applications (.1); email correspondence with K. Winiarski re same (.2); correspondence with UCC professionals re same (.2).
B190 05/01/25	Other Contested Matters J. Haims	2.50	5,037.50	Review, revise and research draft D&O complaint (2.5).
B190 05/01/25	Other Contested Matters E. Shereff	7.60	9,652.00	Revisions to potential defendants chart based on comments (3.1); analyze SEC filings for complaint (2.8); research re document issues (1.7).
B190 05/02/25	Other Contested Matters J. Haims	2.50	5,037.50	Review and revise draft of D&O complaint (2.0); review FTI analyses (.5).
B190 05/02/25	Other Contested Matters E. Shereff	8.00	10,160.00	Research based on FTI data analysis (2.4); revisions to complaint based on comments (2.4); analyze material and data provided by FTI (3.2).



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B190 05/03/25	Other Contested Matters J. Haims	0.50	1,007.50	Review revised draft of D&O complaint and FTI analyses (.5).
B190 05/04/25	Other Contested Matters J. Haims	1.00	2,015.00	Review revised draft of D&O complaint and FTI analyses (.6); correspondence regarding same and strategy (.4).
B190 05/05/25	Other Contested Matters J. Haims	4.00	8,060.00	Review and revise draft complaint (1.9); correspondence regarding same (.4); prepare for and attend call with FTI (1.7).
B190 05/05/25	Other Contested Matters N. Rowles	1.20	1,734.00	Participate in call with FTI and MWE litigation team re financial analysis in connection with draft complaint against D&Os (1.2).
B190 05/05/25	Other Contested Matters E. Shereff	2.10	2,667.00	Analyze revised complaint (1.1); FTI data discussion (1.0).
B190 05/05/25	Other Contested Matters S. Lutkus	1.60	2,920.00	Review documentation in preparation for (.4), then participate in (1.2); conference with J. Haims, N. Rowles, E. Shereff, and FTI team re matters relevant to financial analysis prepared in connection with D&O investigation.



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B190 05/06/25	Other Contested Matters J. Haims	1.00	2,015.00	Review and revise draft complaint (.8); correspondence regarding same and strategy (.2).
B190 05/06/25	Other Contested Matters E. Shereff	3.20	4,064.00	Research re various complaint issues (3.2).
B190 05/07/25	Other Contested Matters J. Haims	0.50	1,007.50	Review and revise draft complaint (.5).
B190 05/08/25	Other Contested Matters J. Haims	0.70	1,410.50	Review and revise draft complaint (.6); correspondence regarding same (.1).
B190 05/08/25	Other Contested Matters E. Shereff	2.10	2,667.00	Review and revise complaint (2.1).
B190 05/08/25	Other Contested Matters D. Azman	1.50	2,640.00	Review and comment on draft D&O complaint (1.5).



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B190 05/09/25	Other Contested Matters J. Haims	3.00	6,045.00	Review and revise draft complaint and FTI comments (2.7); correspondence regarding same and strategy (.3).
B190 05/09/25	Other Contested Matters E. Shereff	3.10	3,937.00	Targeted research to resolve conflicting facts (3.1).
B190 05/09/25	Other Contested Matters D. Azman	2.20	3,872.00	Continue to review and comment on draft D&O complaint (2.2).
B190 05/09/25	Other Contested Matters S. Lutkus	1.40	2,555.00	Initial review of draft D&O complaint (1.4).
B190 05/12/25	Other Contested Matters J. Haims	0.50	1,007.50	Review revised D&O complaint (.4); correspondence regarding same (.1).
B190 05/12/25	Other Contested Matters E. Shereff	2.50	3,175.00	Revise draft complaint (1.8); review documents in connection with complaint (.7).



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B190 05/12/25	Other Contested Matters S. Lutkus	0.20	365.00	E-mail correspondence with Davis Polk team (.1), then from/to N. Rowles (.1) re matters relevant to Debtor 9019 motion in respect of settlement with property insurers.
B190 05/12/25	Other Contested Matters S. Lutkus	1.80	3,285.00	Telephone conference with D. Azman re matters relevant to draft D&O complaint (.1); commence revisions to draft complaint (1.7).
B190 05/12/25	Other Contested Matters D. Azman	0.40	704.00	Review and comment on draft D&O complaint (.4).
B190 05/13/25	Other Contested Matters J. Haims	0.50	1,007.50	Correspondence with litigation team re draft D&O complaint and strategy re same (.5).
B190 05/13/25	Other Contested Matters E. Shereff	3.30	4,191.00	Research and analysis re director and officer investigation (3.3).
B190 05/13/25	Other Contested Matters S. Lutkus	0.90	1,642.50	Continue revisions to draft D&O complaint (.9).





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B190 05/14/25	Other Contested Matters J. Haims	1.50	3,022.50	Review and revise draft D&O complaint (1.3); correspondence regarding same (.2).
B190 05/14/25	Other Contested Matters N. Rowles	1.30	1,878.50	Draft demand letter to counsel to Debtors' directors and officers regarding estate claims and causes of action (1.1); email correspondence with MWE team re same (.2).
B190 05/14/25	Other Contested Matters S. Lutkus	9.60	17,520.00	Finalize revisions to draft D&O complaint (8.8); multiple e-mail messages with D. Azman and J. Haims re matters relevant to same (.3); e-mail correspondence with N. Rowles re matters relevant to preparation of draft demand letter (.2); conference in office with J. Haims re matters relevant to same, proposed revisions to draft complaint (.3).
B190 05/14/25	Other Contested Matters S. Lutkus	0.40	730.00	Review N. Rowles summary of issues relevant to Debtors' motion to estimate tax liabilities (.1); cursory review of pleading relevant to same (.1); multiple follow-up e-mail messages from/to N. Rowles, K. Winiarski (Davis Polk) and S. Rogers Churchill (MNAT) in connection with same (.2).



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B190 05/14/25	Other Contested Matters E. Shereff	3.20	4,064.00	Revise draft complaint (1.8); research re investigation issues (1.4).
B190 05/15/25	Other Contested Matters J. Haims	1.00	2,015.00	Review revised drafts of D&O complaint and demand letter (.8); correspondence regarding same (.2).
B190 05/15/25	Other Contested Matters N. Rowles	1.50	2,167.50	Revise demand letter to Company's directors and officers in accordance with S. Lutkus comments (1.2); correspondence with FTI and Cole Schotz teams re same (.3).
B190 05/15/25	Other Contested Matters S. Lutkus	2.90	5,292.50	Review revisions to draft demand letter in respect of draft D&O complaint (1.7); correspond with N. Rowles (multiple) re matters relevant to same (.3); multiple conferences in office with N. Rowles in connection with same (.2); multiple e-mail messages with J. Haims re same, finalization of draft complaint (.4); cursory review of finalized draft complaint (.3).
B190 05/15/25	Other Contested Matters E. Shereff	2.40	3,048.00	Revise demand letter (1.1); revise draft complaint (1.3).



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B190 05/16/25	Other Contested Matters J. Haims	2.00	4,030.00	Review revised drafts of D&O complaint and demand letter, and draft comments regarding same (2.0).
B190 05/16/25	Other Contested Matters N. Rowles	2.70	3,901.50	Revise demand letter to Company's directors and officers in accordance with S. Lutkus and J. Haims comments (1.1); revise same in accordance with E. Shereff comments (.5); multiple email correspondence with S. Lutkus and J. Haims re same (.5); correspondence with Cole Schotz and FTI teams re same (.1); finalize demand letter in preparation for service on counsel to Company's directors and officers (.3); email counsel to Company's directors and officers with demand letter (.2).
B190 05/16/25	Other Contested Matters S. Lutkus	2.30	4,197.50	Conference in office with N. Rowles (.4), then correspond with D. Azman (.1) re matters relevant to proposed revisions to draft demand letter in respect of draft D&O complaint; multiple internal e-mail messages (with J. Haims and N. Rowles) re matters relevant to same (.7); participate in Teams call with FTI team re matters relevant to financial advisor comments to draft complaint (.4); telephone conference with M. Hyland (FTI) and J. Haims re further FTI comments to draft complaint (.2); revise draft complaint in



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				accordance with same (.4); e-mail correspondence with N. Rowles re same, finalization of demand letter and draft complaint (.1).
B190 05/16/25	Other Contested Matters E. Shereff	2.00	2,540.00	Review complaint and draft comments re same (1.1); review demand letter (.9).
B190 05/18/25	Other Contested Matters J. Haims	0.30	604.50	Review revised draft of D&O demand letter (.2); correspondence regarding same (.1).
B190 05/19/25	Other Contested Matters S. Lutkus	2.70	4,927.50	Telephone conference with L. Hu (FTI) re matters relevant to demand letter and draft D&O complaint (.2); telephone conference with K. Going re matters relevant to same (.4); review/analyze additional background documentation relevant to draft D&O complaint (2.1).
B190 05/20/25	Other Contested Matters J. Haims	0.50	1,007.50	Correspondence re draft D&O complaint (.5).



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B190 05/20/25	Other Contested Matters S. Lutkus	0.30	547.50	Multiple e-mail messages with MWE , DPW, and Katten teams re matters relevant to Committee demand letter and draft complaint (.3).
B190 05/22/25	Other Contested Matters N. Rowles	0.20	289.00	Review Robey declaration in support of motion to settle dispute with property insurers (.1); review order on same and order on motion to assume litigation agreements (.1).
B190 05/27/25	Other Contested Matters J. Haims	0.30	604.50	Correspondence re draft D&O complaint and strategy (.3).
B190 05/28/25	Other Contested Matters E. Shereff	2.40	3,048.00	Analyze filed complaint for caselaw and arguments (2.4).
B310 05/07/25	Claims Administration & Object K. Going	0.30	558.00	Internal discussion regarding administrative claim recoveries and process for updating claimholders (.3).
B310 05/19/25	Claims Administration & Object S. Lutkus	0.30	547.50	Participate in call with MWE, Cole Schotz, FTI, Davis Polk, and AlixPartners teams re matters relevant to forthcoming proposal in respect of notice of administrative claims distributions (.3).



**McDermott  
Will & Emery**

Big Lots, Inc. Creditors' Committee

Client: 125264  
Invoice: 4024054  
Invoice Date: 06/25/2025

<b>Task / Date</b>	<b>Desc. / Name</b>	<b>Hours</b>	<b>Amount</b>	<b>Description</b>
B310 05/19/25	Claims Administration & Object K. Going	1.30	2,418.00	Call on administrative claims (.5) and review materials re same (.8).
B310 05/27/25	Claims Administration & Object N. Rowles	0.70	1,011.50	Review and revise draft notice of interim distribution (.4); multiple correspondence with MWE and Cole Schotz teams re same (.2); correspondence with DPW team re same (.1).
B310 05/27/25	Claims Administration & Object S. Lutkus	0.90	1,642.50	Review draft administrative claims distribution procedures notice (.4); retrieve background materials relevant to same (.2); multiple e-mail messages with J. Alberto and N. Rowles re matters relevant to same (.3).
B310 05/28/25	Claims Administration & Object S. Lutkus	0.20	365.00	E-mail correspondence with FTI and Davis Polk teams re matters relevant to draft administrative claims distribution procedures (.2).
B310 05/29/25	Claims Administration & Object N. Rowles	2.40	3,468.00	Meeting with K. Going re notice of interim distribution (.2); revise same in accordance with K. Going comments (1.4); correspondence with Cole Schotz and FTI teams re same (.3); email correspondence with DPW team re same (.3); review Debtors' revisions to same (.2).



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<b>Task / Date</b>	<b>Desc. / Name</b>	<b>Hours</b>	<b>Amount</b>	<b>Description</b>
B310 05/29/25	Claims Administration & Object K. Going	1.60	2,976.00	Review administrative distribution information from Debtors and FTI (1.3); comment on initial distribution notice (.3).
B310 05/29/25	Claims Administration & Object S. Lutkus	1.40	2,555.00	E-mail correspondence to/from N. Rowles re matters relevant to financial advisor information in respect of draft administrative claims distribution procedures (.2); cursory review/analysis of information provided by FTI in respect of draft administrative claims distribution procedures (.3); cursory review of information provided by AlixPartners in connection with same (.2); multiple follow-up e-mail messages from/to K. Going and N. Rowles in connection with same (.3); review Davis Polk further revised draft document (.4).
<b>Total Hours</b>		<b>156.20</b>	<b>Total For Services</b>	<b>\$247,993.50</b>



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### **Task Code Summary**

<b>Task Code</b>	<b>Description</b>	<b>Hours</b>	<b>Amount</b>
B110	Case Administration	0.30	433.50
B130	Asset Disposition	18.20	23,808.00
B150	Mtgs/Communications w/Creditor	9.10	13,871.50
B155	Court Hearings	3.70	5,650.50
B160	Fee/Employment Applications	16.50	29,372.00
B190	Other Contested Matters	99.30	159,316.50
B310	Claims Administration & Object	<u>9.10</u>	<u>15,541.50</u>
		156.20	247,993.50

### **Timekeeper Summary**

<b>Name</b>	<b>Hours</b>	<b>Rate</b>	<b>Amount</b>
D. Azman	4.90	1,760.00	8,624.00
K. Going	3.20	1,860.00	5,952.00
J. Haims	22.30	2,015.00	44,934.50
D. Hurst	12.50	1,860.00	23,250.00
J. Lee	8.60	1,020.00	8,772.00
S. Lutkus	32.90	1,825.00	60,042.50
N. Rowles	29.90	1,445.00	43,205.50
E. Shereff	41.90	1,270.00	53,213.00
<b>Totals</b>	<b>156.20</b>		<b><u>\$247,993.50</u></b>



**EXHIBIT B**

**Expense Detail**



**McDermott  
Will & Emery**

Big Lots, Inc. Creditors' Committee

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**Costs and Other Charges**

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<b>Timekeeper</b>	<b>Date</b>	<b>Description</b>	<b>Qty</b>	<b>Amount</b>
M. Rodgers	04/30/25	Computer Research VENDOR: CourtAlert.com Inc;INVOICE #:310026-2504;DATE: 04/30/2025 - Vendor CourtAlert.com Inc. fee for case research.	1.00	83.83
M. Rodgers	05/31/25	Computer Research VENDOR: CourtAlert.com Inc;INVOICE #:310026-2505;DATE: 05/31/2025 - Vendor CourtAlert.com, Inc. fee for case research.	1.00	83.83
<b>Total Costs and Other Charges</b>				<b>\$167.66</b>